

App F IX 4

Previous References

✓
1929

(ml)

File No 353-29

Serial Nos. 1-2

Later References

ML 190-30 (1-2)

ML Dep No 27 of 32 33

General and Revenue Secretariat

Serial Nos 2

Part B for September 1930

SUBJECT

Suggestions by the President, Mysore City ML cl to issue a general order authorising assessment to ML taxes on Govt residential buildings on the basis of a letting value of 8/12ths of 6% of the Capital cost of the building.

2) The President, Mysore City ML cl
' Chief Engineer of Mysore
' Comptroller -

Directs that an annual statement of rent realised on each Govt building used for residential purposes and liable to taxation in Mysore City, be sent by the P W D to the President, Mysore City ML cl

WS
24/11/30

Serial
No

7

Letter No R T 1306 D 9 6 30
President and all Mysore
States that for want of correct
material regarding the Capital
cost of most of the Govt Build-
ings in the Mysore city used
for residential purposes
it is found difficult to
reassess them and suggests
that the assessment on such
buildings may be calculated
on the letting value of 8/12ths
of 6 per cent of the Capital cost

1) It is stated that in the case of most of the Govt. buildings used for residential purposes, ^{infr. ^{to} the} their capital cost is not available and when such is the case it is not clear how ^{8/12 th of} 6 p.c of the capital cost could be calculated as suggested by the President. He perhaps means capital value of the buildings - Under Para 135 (d) of the Mysore P.W.D. Code it is laid down that when details of the capital cost are not

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No

available, the value of the building has to be estimated by the PWD. The Commissioner & the PWD may perhaps be consulted if the President's proposal were approved, based on the capital value of the buildings. Road

17630

2) Section 59 of the M. Regn. requires that the rate on ~~gross~~ buildings should be assessed with reference to their annual letting value and 'annual letting value' has been defined in Section 3 (15) of the Regn. as: "the annual rent for which any building or land, exclusive of furniture or machinery contained or situated therein or thereon, might reasonably be expected to let from year to year"

3) The President says that assessment is based on 1/10th of the rent for eight months in the year and he enquires whether the assessment on 1/10th

Serial
No

buildings of which the capital
cost is not known may be
taken at $\frac{8}{12}$ ms of 6% of the

capital value or the practice
obtaining in the P & A

4) The procedure suggested
is not in accordance with
Sections 3(10) and 59 of the Regn
the Presat may be informed
the assessment should be
based on the annual
rental value on all Govt
and private buildings and
that the letting value should
be fixed with reference to the
rent reasonably expected for
a year irrespective of the capital
value

AS

17/6/30

(initials)

AS
23/6

3) Please send the file u o to the Presat
in ~~the~~ ^{the} favour of opinion

Rg
26/6/30

1) Forwarded with Compli-
ments u o to the Chief
Engineer for favor of
opinion

By Order

Suhakumyasath

26 6 30

For Gen Secy to
Govt

6/290
24/6

Rep u o 1928/226

Smt to
Rk
27/6

27/6

148

Public Works Secretariat

File No

6159

of 192

Serial
No

in 0.297987/20

7) Returned, with compliments

8) 2 On a separate reference received from the President, City Municipal Council, Mysore, the Superintending Engineer, has been requested to furnish the capital cost of the Government buildings in Mysore

9) 3 The rent on Government buildings is fixed by the Public Works Department at 6 per cent of the capital cost or 10 per cent of the salary of the occupant, whichever is less, in accordance with G O No P W 1773-1839 dated the 2nd May 1927 (copy enclosed) The rules suggested by the president for basing the tax on 6 per cent of the capital cost would cause loss to the Government when the latter happens to be less No such general order as is proposed by the President, City Municipal Council, Mysore, can be passed ^{Therefore}

10) The tax may be calculated on the actual rent realised every year by the Government instead of on a fixed percentage basis

Rg
9/7/30

M. R. Rangaiah
AG Chief Engineer of Mysore 7/3,
5

Bangalore,

July 1930

11) Smta with ref to para 5. The opinion in para 11 is not in conformity with sections 5 and 3 (10) of the Reg

620
147
buildings
te-Contn sheet

WI 75 PR-450-157

12) The Mysore and the R. of

Gen Secy
11730
Rg
7/30

Serial
No.

110, no 2 of 30
1 / JULY 1930
L & G BRANCH
225 N^o 16 of 18 2/3

no 16 of 11 2/30

Sub P
P1 Guss up
124 18 * Rg
(2) 8120
V

13) Forwarded to the Chief Engineer of the
unofficially for favor
of further remarks

By Order
Sinhahmanayasastra
for Gen Secy to Govt
16 July 1930

14) The tax should not exceed 2/3rds of the maximum
of 8 on the annual rental value realised When the
actual figure of rent is known in the case of Govern-
ment Buildings, there is no necessity for calculating
the rent as it would be on the capital cost or any
other basis the only reasonable basis is the
actual rent realised The undersigned does not see
how this is inconsistent with the rules quoted

Sinhahmanayasastra
AG CHIEF ENGINEER (F. M. C. R. F.)

h/10 6/36

V J P

P T O

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No

(5) The Law regarding the imposition of taxes on buildings is contained in Section 59 which runs as follows -

"59 Any Municipal Council x x x may impose for the purpose of this Regulation any one or more of the following taxes viz

(1) a rate on buildings or lands or both situate within the Municipality not exceeding in any case -

(1) 6 per centum on the annual letting value in City Municipalities and such other municipalities as may be specified by Government x x x

(b) The term "annual letting value" is defined in Section 3 (1) which runs as follows -

"Annual letting value" shall be the annual rent x for which any building or land exclusive of furniture or machinery contained or situated therein or thereon might reasonably be expected to let from year to year

(7) The opinion of the Chief Engineer is that the tax on Government Buildings should not exceed 2/3rds of the annual rent which is authorized to be levied at 6% of the capital cost of the building and that the only reasonable basis is the actual rent realised

(8) This opinion is not consistent with the definition of the annual letting value quoted above Under the Regulation, the basis for taxation is the rent that might reasonably be expected and not the actual rent that is realised The rent that is realisable for the full year will have to be taken into consideration in imposing the tax and not merely 2/3 of the rent

*This is based on the
8th in the Municipal
after deduction
allowances for repairs
etc*

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of 1929

General and Revenue,
Secretariat

Moreover, it is doubtful if a general order ---
authorizing assessment of Government residential --
buildings on the basis of the letting value at 2/3
of 6% of the capital cost would be expedient. The
same concession may be claimed by private owners of
properties also. As Government themselves are the
assessees, whether it would be expedient to issue any
standing instructions or orders in the matter and
whether the issue of such orders would not be liable
to be misconstrued is ^{also} a point for consideration.

OFFICE OF THE
20 AUG 1930
No 1572

20) 2nd Member)
~~18/8/30~~

VS
20 8 30.

21) An annual st. of rent realised
on such buildings liable to taxation may
be sent to the Municipal Council every year
+ on this the tax may be based.

CSA
22/8/30
VS

22) 1st

23) Draft of a subd
22 8 30 (Gen Secy)

VS
25 8 30

Sec 2 To the President Municipal Council
Chief Commr of Mysore
Campbell Rd Bangalore
no - 1753-5 8 9 30.

Directs that an annual statement
of rent realised on each Govt Building
used for residential purposes + liable
to taxation in Mysore be sent to the P.M.C.
to the Municipal Council every year + that, on the
basis of this statement, assessment
be made on such buildings.

Issue

VS
25 8 30

REV. SECT.

Press for

No RT 1306
ENCL one

OFFICE OF THE PRESIDENT
CITY MUNICIPAL COUNCIL MYSORE

DATED 6th June 1930

9th
Jul 353-29-1
6159
21 JUL 1930
L S G PRANSH

FROM

T G RAMA IYER Esq BA
President City Municipal Council

MYSORE

To

The General Secretary to the Government of
His Highness the Maharaja of Mysore
BANGALORE

RR 6/30
M
RR
13/6/30

SIR,

I have the honour to state that for want of information from the Executive Engineer Special Division regarding the capital cost of most of the Government buildings used for residential purposes and subject to assessment in this City it has been found difficult to reassess them. It is understood that 6% of the capital cost is taken as the annual rental value in the Public Works Department. Assessment is levied here on the rent for 8 months in the year. It is therefore requested that Government may be pleased to pass a general order authorising assessment on Government residential buildings calculated on a letting value of 8/12ths of 6% of the capital cost. A cutting from the Hindu referring to a similar order passed by the Madras Government is enclosed for reference.

I have the honour to be

Sir

Your most obedient servant

K. Ramiah
PRESIDENT

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No

HINDU, MONDAY, APRIL 7, 1930

IE	TAX ON GOVERNMENT BUILDINGS	TH
	REVISED INSTRUCTIONS TO MUNICIPALITIES	VICEROY
3 unj b g of s e Wed ench mens d by th th ol for who the work pie- m n rain reed ra n tals need per rural p t r in pe e the h h strict te s m te the local own ling ad n and on dur k m n the that up he but a l ery ep fr la hi is mi s l by a by al b h lp K	MADRAS Ap 17 Th G rnm t it i d t d h f d th f ll wng r d i t t f th sm t f G m t d t l b ld g an m p l t (1) Whe e the ta d d t u d r F d me tal R le 45 A of G rnm t d nt l b lld g i f d t 6 pr t l f it e p tal t the g l r t of th b ld g with th m ing f ecti n 82 () f th M d D t ct M uc p l t A t 19 0 hall be tak to b th f ll t d d r t f tw l m th pl d d t l m l l ted i t t (4) b l w n l t of th l f th it () Wh the at d d re t of a Gov m t sid t l b ld g i s f d t i l d a pe l f m n a t f m i p l t th g a l r t f th b ld g b l l b t k a b th m nt obt i d by add g the t d d m t f tw l m th t the m l e l t d i i t t (4) b l w u t f the al f th te a d by d d t g f m th l t m th sm t f m i p l t i l d i th t d d t f tw l e m th (3) F m th ta d d t f tw l m th f ed to i th b e tw in t t 10 p t h ld b d d t d l o d w l t 8 () f th M d D t t M p l t A t 19 0 t of p etc f b ld g (4) Th d d t t b m d t the t d d t f r tw l m th le n t t (1) d () l u t f th al f t (wh h l f t f f b t f g the t l d t) h l l l f the t The p t l l f te h l l f th p p b th l e t m t d h the C l l e t o r f th d t t Th C l l t sh l l f w d h t m t f th l f th t l y l 30 31 t () th D t t F t O n wh j l t th p p t e t t d th f d t l b ld g h g f th F t D pat m t l (b) th F t E i th f th C m t d t l b l l g Th C l l t l t h l l b ld g d f p d f f b t t t l d f h g m th C l l t l a l l d l wh t l t t f v y th l t t b d p t f th t q m w th f t t the f l l m a k t l f th l d H w l l th m m t h d t h D t t F t O m th E ut e E g th m v h () Ch m f p l l q t d t l t m t f C m t f th m t f C m t F t O m th f C t D e t m t l l d g l (h) th E t E g i t l e f th G m t l l d g	SIMON LO Th L St t m 6th n t N w p tl S m ll b us l k l y Th Ro t d to m th m m t p e t s l d g Th P n M W d l w n i Th co Lo d I w of t b f m l l y th m J H W h b l Ch t m s t l l the E gl CONV POLIT OI Se uta D ly Ma A g l w l l de A m bly H y l l pla th w y i l h h d F l C l s l th l l s p t t p t t d g f tl a t o f PR S DA d p M P t l O S t tl m ag ld d ff d f d p d o g l y ce p k p e tl m g tl k t l a d l ad loc
	NFLLORE MUNICIPAL COUNCIL	

NOTE Contn Sleet

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of 103

General and Revenue
Secretariat

G R S App F V I G 2]

SUBJECT

Diary No of letter replied to

6159

General and Revenue Secretariat

the

192

Date of issue

1-9-30

Signed by

Mr H. S. Sastri

May this be

- i Printed?
- ii treated as a standing order ?
- iii published in the Gazette
English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette
Tamil Part ?

Sec

ml

File No 353-29

Serial No 2

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read -

Letter no RT 1306 dated
the 6th/9th June 1930 from
the President Mysore City
Municipal Council, suggesting
the issue of a general order
authorising assessment
to ml Taxes on Govt
Residential buildings
~~on the basis~~ on the basis
of a letting value of
8/12ths of six per cent of
the Capital Cost of the
buildings.
Order No L1793-5

Government direct
that an annual state
ment of rent realised
on each Govt Building
used for residential purposes

& liable to taxation
 in Mysore Ctg - be sent
 by the P.W.D to the
 President Mysore Ctg
 me - cl every year
 and that, on the basis
 of this statement,
 assessment be ~~be made~~ made
 on such buildings.

125/830
 25/830
 General Sec - to Govt
 22/8/30

The President, Mysore Ctg
 me - cl.
 Chief Engineer of
 Mysore
 Comptroller to Govt.

List of enclosure

(Dec)
 125/830
 22-8-30

Copied by

Examined by

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

R.V.S

Read -

Letter No P T 1306 dated the 6/9th June 1930, from the President, Mysore City Municipal Council, suggesting the issue of a general order authorising assessment ¹⁵ to Municipal taxes on Government residential buildings on the basis of a letting value of 8/12ths of six per cent of the capital cost of the buildings:-

ORDER NO L 1753-5/mc 353-29-2

Dated, Bangalore, the 1-9-1930 August 1930

Government direct that an annual statement of rent realised on each Government building used for residential purposes and liable to taxation in Mysore City be sent by the Public Works Department to the President, Mysore City Municipal Council, every year, and that, on the basis of this statement, assessment be made on such buildings

Suhama Raju
For General Secretary to Government

To

Yab
The President, Mysore City Municipal Council, Mysore
" Chief Engineer of Mysore
" Comptroller to the Government of Mysore

A M R 4
28/8

S. O

Government of his highness the Maharaja
of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G O No L 1753 5—ML 353 29 2 dated 1st September 1930

Government Building used for Residential Purposes

Directs that an annual statement of rent realised on each — and liable to Taxation in Mysore City be sent by the Public Works Department to the President Mysore City Municipal Council

READ—

Letter No R T 1306 dated the 6—9th June 1930 from the President Mysore City Municipal Council suggesting the issue of a general order authorising assessment to Municipal taxes on Government residential buildings on the basis of a letting value of 8—12ths of six per cent of the capital cost of the buildings

ORDER NO L 1753 5—ML 353 29 2 DATED 1ST SEPTEMBER 1930

Government direct that an annual statement of rent realised on each Government Building used for residential purposes and liable to taxation in Mysore City be sent by the Public Works Department to the President Mysore City Municipal Council every year and that on the basis of this statement assessment be made on such buildings

Sd/- V. Subrahmanya Sastri
For General Secretary to Government

To—The President Mysore City Municipal Council Mysore
The Chief Engineer of Mysore
The Comptroller to the Government of Mysore

Fxd—C K